

# BUDGET LETTER

NUMBER: 97-04	
SUBJECT: INVOICES PAYABLE FROM REVERTED APPROPRIATIONS	DATE ISSUED: <b>MAY 15, 1997</b>
REFERENCES: GOVERNMENT CODE SECTION 16304.1, STATE ADMINISTRATIVE MANUAL SECTIONS 8422.7, 8710	SUPERSEDES:

TO: Agency Secretaries  
Department Directors  
Departmental Budget Officers  
Departmental Accounting Officers  
Department of Finance Budget Staff

FROM: DEPARTMENT OF FINANCE

The purpose of this Budget Letter is to make all departments aware that Government Code Section 16304.1, which required the State Board of Control approval to pay claims against reverted appropriations, was amended to provide that "Subsequent to reversion any unpaid encumbrance against the appropriation may be paid from any current appropriations available for the same purposes." Therefore, departments may pay claims against reverted appropriations without the approval of the State Board of Control.

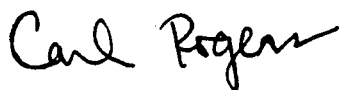
Invoices payable from a reverted appropriation, for which a current year appropriation is available for the same purposes, will be assembled into a claim schedule containing only this kind of invoice. Reverted year invoices will not be commingled with other invoices. The following statement will be placed on the original copy of the claim face sheet for claim schedules submitted to the State Controller's Office for payment:

I hereby certify that the invoices contained herein are valid obligations of the State of California and were not paid before the applicable appropriation reverted. In accordance with Government Code Section 16304.1, the invoices may be paid from this current appropriation which is available for the same purposes.

Signed \_\_\_\_\_  
Title \_\_\_\_\_

Invoices payable from reverted appropriations, for which no current appropriation is available for the same purposes, will be submitted to the State Board of Control in accordance with the instructions in SAM Section 8710 for Legislative claims.

If you have any questions regarding this Budget Letter, please contact the Department of Finance, Fiscal Systems and Consulting Unit, at (916) 324-0385 or (CALNET) 454-0385.



CARL ROGERS  
Program Budget Manager  
Department of Finance